

*IN THE UNITED STATES PATENT AND TRADEMARK OFFICE*

In re Patent Application of:  
Makoto ISHIKAWA, *et al.*

Conf.: 7260

Application No.: 10/518,926

Art Unit: 1796

Filed: December 23, 2004

Examiner: Timothy KUGEL

For: OIL-IN-WATER EMULSION COMPOSITION

**AMENDMENT UNDER 37 CFR 1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

Responsive to the Office Action of August 19, 2009, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This response includes:

Amended Claim Set;  
Remarks; and  
Third Rule 132 Declaration.